

EXHIBIT B

GIBSON DUNN

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VIA E-MAIL AND EXPRESS MAIL

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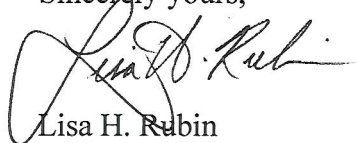
Re: In re Motors Liquidation Co., Case No. 09-50026 (REG)

Dear Ed:

On behalf of the GUC Trust and the Participating Unitholders, I write in response to your October 19, 2015 letter.

We appreciate your letting us know that Designated Counsel intends either to move for reconsideration of the *Decision and Order on Request for Stay* or to appeal that order. However, as we have discussed with you, we cannot agree to your proposal. Your suggestion that the anticipated Excess Distribution be made "subject to an undertaking by unitholders to return the distribution if the Plaintiffs are successful on appeal of the equitable mootness determination in the June 1, 2015 *Judgment*" is neither appropriate nor logistically feasible.

Sincerely yours,



Lisa H. Rubin

cc: Daniel H. Golden, Esq.
Deborah J. Newman, Esq.